Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-9 (Cancelled)

10. (Original) A method for producing a footwear with an insole, an outsole and upper members, comprising the steps of:

providing the outsole;

forming the insole by configuring an inner structure from a thermoplastic resin;

immersing the inner structure in a vinyl polymer;

arranging the upper members relative to the insole and the outsole;

securely affixing the insole, the outsole and the upper members to each other.

11. (Original) A method according to claim 10, wherein the step of forming the insole further comprises:

providing apertures in the inner structure.

12. (Original) A method according to claim 10, further comprising:

forming a strap of the upper members by configuring a strap inner structure from a thermoplastic resin;

immersing the strap inner structure in a vinyl polymer.

13. (Original) A method according to claim 10, wherein the step of providing the outsole further comprises:

forming an outer peripheral border.

14. (Original) A method according to claim 10, further comprising:

adding a color pigment in said vinyl polymer.

15. (Original) A method according to claim 14, further comprising:

changing the color pigment in said vinyl polymer.

- 16. (Original) A method according to claim 14, wherein said thermoplastic resin composition comprises nature polybutadine rubber, polyvinyl chloride past resin, filler talc, foaming agent, plasticizer and process oil.
- 17. (Original) A method according to claim 14, wherein said vinyl polymer includes a color pigment selected in accordance with a color of the upper members.
- 18. (Original) A method for producing a footwear with an insole, an outsole and upper members, comprising of:

providing the outsole;

forming the insole by configuring an inner compressible structure to have a top surface, a bottom surface and a side surface extending around the perimeter of the inner structure between the top and bottom surfaces;

immersing the inner structure in a vinyl polymer to form an outer coating that is a water barrier;

arranging the upper members relative to the insole and the outsole;

securely affixing the insole, the outsole and the upper members to each other.

- 19. (Original) The method of claim 18, wherein the inner compressible structure is a different material than the outer coating.
- 20. (Original) The method of claim 19, wherein the inner compressible structure is a thermoplastic resin.
- 21. (Original) The method of claim 19, wherein the inner compressible structure is a thermoplastic resin that compresses to cushion a foot of a wearer.
- 22. (Original) The method of claim 19, wherein the inner compressible structure is a thermoplastic resin that compresses to generally conform to a shape of a foot of a wearer.
- 23. (Original) The method of claim 18, wherein the inner compressible structure has a low density relative to the outsole.

- 24. (Original) The method of claim 18, wherein the inner compressible structure is a single layer of compressible material and the outer coating contacts the top and side surfaces of the compressible structure.
- 25. (Original) The method of claim 18, wherein the footwear is buoyant.
- 26. (Original) The method of claim 18, wherein the outsole is wear resistant relative to the insole.
- 27. (Original) The method of claim 18, wherein the inner compressible structure is compressible compared to the outsole.
- 28. (Original) The method of claim 20, wherein the thermoplastic resin contains plasticizer.
- 29. (Original) The method of claim 18 wherein immersing forms a seamless continuous layer that substantially covers the entire top, bottom and side surfaces of the compressible structure.
- 30. (New) The method of claim 10, further comprising providing aperatures in the inner structure before immersing the inner structure in the vinyl polymer.
- 31. (New) The method of claim 18, further comprising providing aperatures in the inner structure before immersing the inner structure in the vinyl polymer.

- 32. (New) The method of claim 10, wherein the thermoplastic resin comprises rubber and PVC.
 - 33. (New) The method of claim 18, wherein the inner compressible structure comprises rubber and PVC.